

Hearing Date and Time: October 25, 2007 at 10:00 a.m.  
Response Date and Time: October 18, 2007 at 4:00 p.m.

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re: : Chapter 11  
:   
DELPHI CORPORATION, et al, : Case No. 05-44481 (RDD)  
: (Jointly Administered)  
Debtors. :   
: (Claim No. 13788)  
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**INTERNATIONAL RECTIFIER CORP.'S STATEMENT OF NON-OPPOSITION TO  
DEBTORS' TWENTY-FIRST OMNIBUS OBJECTION PURSUANT TO  
11 U.S.C. § 502 AND FED. R. BANKR. P. 3007 TO CERTAIN  
(A) DUPLICATE OR AMENDED CLAIMS, (B) UNTIMELY EQUITY CLAIMS, (C)  
INSUFFICIENTLY DOCUMENTED CLAIMS, (D) CLAIMS NOT REFLECTED ON  
THE DEBTORS' BOOKS AND RECORDS, (E) UNTIMELY CLAIMS, AND (F)  
CLAIMS SUBJECT TO MODIFICATION, TAX CLAIMS SUBJECT TO  
MODIFICATION, AND MODIFIED CLAIMS ASSERTING RECLAMATION  
AS IT RELATES TO CLAIM NO. 13788**

Creditor International Rectifier Corp. ("International Rectifier") hereby submits  
its Statement of Non-Opposition to the Debtors' Twenty-First Omnibus Objection Pursuant to 11  
U.S.C. § 502 and Fed. R. Bankr. P. 3007 to Certain (A) Duplicate or Amended Claims, (B)  
Untimely Equity Claims, (C) Insufficiently Documented Claims, (D) Claims Not Reflected on  
the Debtors' Books and Records, (E) Untimely Claims, and (F) Claims Subject to Modification,  
Tax Claims Subject to Modification, and Modified Claims Asserting Reclamation (the "Twenty-  
First Omnibus Claims Objection").

Through their Twenty-First Omnibus Claims Objection, the Debtors assert that they have identified claims that the Debtors' have determined state the incorrect amount or are overstated, and in connection with which the subject claimants also asserted a reclamation demand, the amount of which the Debtors and claimant have agreed upon through a letter agreement or by other form of consent (the "Claims Subject To Modification and Asserting Reclamation"), on Exhibit F thereof. International Rectifier timely filed a Proof of Claim in the Debtors' bankruptcy cases, which is identified by the Debtors' as claim no. 13788 (the "IR Claim"), and which is listed on Exhibit F to the Twenty-First Omnibus Claims Objection as a Claim Subject to Modification and Asserting Reclamation. The Debtors' do not assert any intention to seek to disallow or expunge the IR Claim in the Twenty-First Omnibus Objection. Rather, the Debtors' seek to modify the amount of the IR Claim based on the Debtors' determination of its liability to International Rectifier.

As stated in the Twenty-First Omnibus Claims Objection, the Debtors' have determined that the IR Claim against Delphi Automotive Systems, LLC, should be reduced from \$1,423,472.76, and modified to reflect an unsecured claim in the amount of \$1,292,361.39, and a priority, reclamation claim in the amount \$25,243.50. International Rectifier does not object to such modification of the IR Claim (claim no. 13788) against Delphi Automotive Systems, LLC, as requested by the Debtors in their Twenty-First Omnibus Claims Objection.

Dated: October 12, 2007  
New York, New York

SHEPPARD, MULLIN, RICHTER & HAMPTON LLP

By: Malani J. Sternstein

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